

# Indiana Tax Dispatch

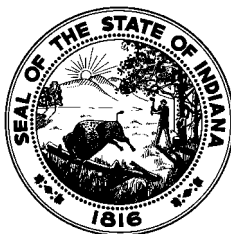
October - December 2002

Volume V, No. 4

A Quarterly Publication  
for Tax Practitioners

*Courtesy of the  
Indiana Department  
of Revenue*

Visit the department  
on the Internet at:  
[www.in.gov/dor](http://www.in.gov/dor)



## INSIDE THIS ISSUE:

- Aircraft Registration Renewal
- Where to check on your refund
- Where to update your business
- New e-Check payment method
- Calendar of events to watch for
- Information about MSATA Conf.
- Updated Information Bulletins and Departmental Notices.
- Riverboat Project
- Synopsis of State Tax Legislation for 2002
- New 2003 interest rates for overpayments/underpayments



Indiana Department of Revenue is hosting the **2003 MSATA** Conference (Midwestern State Association of Tax Administrators), which will be held in Indianapolis August 24-26. Check out this Web site for more details and attractions:

[www.in.gov/dor/msata](http://www.in.gov/dor/msata)

## Aircraft Registration and Excise Tax Renewal -

Renewal is due January 1st, and delinquent if paid after February 28th, 2003. Aircraft Renewals will be mailed the week of December 30th, 2002. All exemptions must be claimed with proper documentation postmarked on or before 2-28-03. Aircraft Registration and Taxes are due from Indiana residents that own aircraft and also nonresidents that establish a base for their aircraft in the State of Indiana. The registration and taxes are in lieu of a personal property tax charged at the local level. One hundred percent of the excise tax collected is returned to the county and taxing district where the aircraft is normally based when not in use. (Indiana Code 6-6-6.5.) Questions may be directed to (317) 232-1497. Forms are available 24 hours a day on our web site [www.in.gov/dor](http://www.in.gov/dor) or by the Indiana TaxFax System (317) 233-2329.

## To Check on Refunds

### Automated Information Line

(317) 233-4018 from touch-tone telephone 8 A.M., Monday - 10 P.M., Saturday. One must know the first Social Security Number listed on return and the refund amount due. Also check on tax liabilities, warrants or prerecorded topics.

### Main Office, Indianapolis

#### Call Center (new hours)

(317) 232-2240

8:15 - 11:15 A.M.; 12:30 - 4:30 P.M.

Monday - Friday

### Walk-In Assistance Center (new hours)

8:00 A.M. - 4:30 P.M.

Monday - Friday

## District Offices

Open for both walk-in and telephone assistance from 8:15 A.M. - 4:45 P.M.

## Tax Forms

Web site: [www.in.gov/dor](http://www.in.gov/dor)

Telephone: (317) 615-2581

TaxFax: (317) 233-2329

(from the handset of a FAX machine)



Indiana has a number of Tax Schools/ Training Seminars you may attend. For more information on when and where, see our Web site at: [www.in.gov/dor/specialresources/pracnews/training.html](http://www.in.gov/dor/specialresources/pracnews/training.html)

# News For You!

## Compliance is conducting a Riverboat Winnings Project:

Indiana is mailing out letters to out-of-state residents who have won at Indiana Riverboats and failed to file and pay the income tax due to Indiana. Taxpayers are receiving letters with the amounts won in both 1999 and 2000 and the tax amounts have been calculated for them. A return envelope is also provided.



## Were you lucky enough to Win the Lottery or have a client who did?

Starting in July of 2002, Indiana tax is being withheld on winnings of over \$1,200.00.



## Spring forward-to-Fall back Did Your Time Change?

*Just a reminder: The hours at the Indianapolis Government Center are: 8:15 a.m. to 11:15 a.m. and 12:30 p.m. to 4:30 p.m. (E.S.T.) The District Offices could be different (such as Merrillville, Evansville and Clarksville), so you might check with each local office.*

## UPDATE BUSINESS ADDRESSES

Please remind your clients they need to have their current business mailing address on file with us, especially if they've had trouble getting returns, such as WH-3's, ST-103's, etc.

To update the business mailing address:

- log on to our Web site at [www.ai.org/dor/contactus/coaBus.html](http://www.ai.org/dor/contactus/coaBus.html) and complete a change of mailing address form on-line; or,
- complete the **Change Form**, located in the trust tax (sales tax, withholding tax, etc.)

- coupon booklets; or,
- call us at 317-233-4015 or 317-233-4016; or
- write to us at:  
Indiana Department of Revenue  
P.O. Box 6197  
Indianapolis, IN 46202-6197

Also, notify those clients preparing Form BT-1's (Business Tax Applications) for the first time that they can have their business tax returns mailed to an address other than their business location address.

## ADMINISTRATIVE PRONOUNCEMENTS

There have been a number of newly revised Information Bulletins and Departmental Notices that are available on our web site.

Departmental Notice #16 - [www.in.gov/dor/publications/notices/pdfs/dn16.pdf](http://www.in.gov/dor/publications/notices/pdfs/dn16.pdf) - Withholding of Tax on Riverboat Gaming Winnings

Departmental Notice # 15 - [www.in.gov/dor/publications/notices/pdfs/dn15.pdf](http://www.in.gov/dor/publications/notices/pdfs/dn15.pdf) - Tobacco Product (other than Cigarettes) Tax Rate Increase effective 07/01/02

Departmental Notice # 14 - [www.in.gov/dor/publications/notices/pdfs/dn14.pdf](http://www.in.gov/dor/publications/notices/pdfs/dn14.pdf) - Cigarette Tax Rate Increase Effective July 1, 2002

Departmental Notice #12 - [www.in.gov/dor/publications/notices/pdfs/dn12.pdf](http://www.in.gov/dor/publications/notices/pdfs/dn12.pdf) - State and Federal Excise Taxes Levied on Motor Fuel

Sales Tax IB #20 - [www.in.gov/dor/publications/bulletin/sales/pdf/sib20.pdf](http://www.in.gov/dor/publications/bulletin/sales/pdf/sib20.pdf) - Casual Sales, Auctions, Garage Sales, Rummage Sales & Similar Sales

Sales Tax IB #25 - [www.in.gov/dor/publications/bulletin/sales/pdf/sib25.pdf](http://www.in.gov/dor/publications/bulletin/sales/pdf/sib25.pdf) - Floriculturists, Horticulturists and Arbor culturists

Sales Tax IB #26 - [www.in.gov/dor/publications/bulletin/sales/pdf/sib26.pdf](http://www.in.gov/dor/publications/bulletin/sales/pdf/sib26.pdf) Dry Cleaning and Laundry Establishment's Rental and Non-rental Services

Departmental Notice # 5 - [www.in.gov/dor/publications/notices/pdfs/dn05.pdf](http://www.in.gov/dor/publications/notices/pdfs/dn05.pdf) - Reporting Employee Taxes Withheld

Continued on page 3

**Updated Bulletins**  
continued from page 2

Income IB #17 Suspended - Taxation and Filing Requirements of Not-For-Profit Organizations

Sales Tax #12 - [www.in.gov/dor/publications/bulletin/sales/pdf/sib12.pdf](http://www.in.gov/dor/publications/bulletin/sales/pdf/sib12.pdf) Public Transportation

Sales Tax #14 - [www.in.gov/dor/publications/bulletin/sales/pdf/sib14.pdf](http://www.in.gov/dor/publications/bulletin/sales/pdf/sib14.pdf) Taxability of Purchases by Advertising Agencies

Sales Tax #15 - [www.in.gov/dor/publications/bulletin/sales/pdf/sib15.pdf](http://www.in.gov/dor/publications/bulletin/sales/pdf/sib15.pdf) Application of Indiana Sales Tax to Sales of Gasoline, and Special Fuels Sold through Stationary Metered Pumps

Sales Tax #1FB - [www.in.gov/dor/publications/bulletin/sales/pdf/sib1fb.pdf](http://www.in.gov/dor/publications/bulletin/sales/pdf/sib1fb.pdf) County Food and Beverage Tax

Income Tax #38 - [www.in.gov/dor/publications/bulletin/income/pdf/ib38.pdf](http://www.in.gov/dor/publications/bulletin/income/pdf/ib38.pdf) Renter's Deduction

Sales Tax Bulletin #50 - [www.in.gov/dor/publications/bulletin/sales/pdf/sib50.pdf](http://www.in.gov/dor/publications/bulletin/sales/pdf/sib50.pdf)

Please Delete Commissioner's Directive #9

**STATE HOLIDAYS**

Offices of the Indiana Department of Revenue will be closed in observance of the following upcoming State holidays in 2002.

General Election Day	Nov. 5
Veteran's Day	Nov. 11
Thanksgiving Day	Nov. 28
Lincoln's Birthday*	Nov. 29
Washington's Birthday*	Dec. 24
Christmas Day	Dec. 25

\*observed

# NOV/DEC/JAN

• You should have received your Sales Tax Coupons for December	• Sales Tax increases to 6% • .83% Collection Allowance becomes effective	• Gasoline tax increases 03¢ Jan. 1, 2003 12:01 a.m. (15¢ to 18¢)
• Program for Sales Tax Increase	• Gross/SNIT Ends • Gasoline Inventory Tax done by Dec. 31, 11:59 p.m.	• EFT/Quarterly Taxpayers due for December recap
• Sales Tax Mailings to all registered businesses	• Individual & Corporate Returns are mailed.	• Look at our Web site for the newest Information Bulletins!
• EFT/Quarterly Taxpayers due for October recap	• EFT/Quarterly Taxpayers due for November recap • New BT-1 goes into effect	• Utility Receipts Tax in effect (URT)
• New ST-107 available	• 1099G's to be mailed to itemizers with refunds	

**- e-Check -**

**The new electronic payment method**

The **e-Check** (paperless check) is the newest option for taxpayers to pay their individual taxes or any type of outstanding billing. The fee is \$1.00, and a confirmation number will be issued after the transaction is complete. Go to: [www.in.gov/dor/electronicervices/](http://www.in.gov/dor/electronicervices/) for more information.

## on the web

**Revised Forms will be available on the web  
December 1, 2002**

If you would like to receive notification via e-mail when the newest edition of the *Indiana Tax Dispatch* has been posted to our Web site, please send an e-mail message to [pfrequest@dor.state.in.us](mailto:pfrequest@dor.state.in.us). Type "ADD TO DISPATCH E-MAIL LIST" in your subject line.

Please include your forms order account number, if you already have one. Or, request one, if you do not. Also include: your name, your company name, your FAX number, your county code, your postal mailing address and your e-mail address.

Our next issue is scheduled for January - March 2003.

**Partial\* Synopsis Of State Tax Legislation - 2002 Regular Session**

SB 17. IC 6-3.5-1.1-10; IC 6-3.5-7-16; and NONCODE, Effective March 28, 2002. Provides that Porter County has until May 16, 2002 to adopt an ordinance to enact CAGIT, COIT, or CEDIT. Funds will be used to pay back a loan from the rainy day fund. Provides that the tax if enacted will take effect on July 1, 2002. If enacted, there will be four special distributions of the certified distribution. They will occur in October, January, May, and November after enactment.

SB 50. IC 6-3-1-31; IC 6-3-1-32; and IC 6-3-1-3.5, Effective January 1, 2001 (Retroactive). Exempts income of individuals and estates from income tax for any settlement payment to the individual, their estate, or the income of relatives of the victim, to the extent that the income is included in federal adjusted gross income, and received as a result of the September 11 terrorist attacks.

SB 52. IC 6-2.5-4-6; and IC 6-8.1-15, Effective August 1, 2002. This bill implements the federal Mobile Telecommunications Sourcing Act. States have until August 1, 2002 to conform or be preempted from imposing sales tax on outside the state (roaming) calls. The bill provides a standardized method for taxes, charges, and fees levied on wireless telephone service to be paid to the jurisdiction where the customer's primary use of services occurs by establishing a "place of primary use". Requires that the Department provide an electronic database to the home service providers which contains the zip codes for Indiana.

SB 99. IC 6-2.1-3-33, Effective July 1, 2002. Provides that county onsite waste management districts are exempt from the gross income tax.

SB 252. IC 6-4.1-5-3; IC 6-4.1-5-9; and IC 6-4.1-5-11, Effective July 1, 2002. Eliminates the requirement that the Department be notified by the county inheritance tax appraiser when an appraisal or a hearing on the report of the appraisal is going to take place. Still requires the Department to be sent a copy of the appraiser's final determination of the fair market value.

SB 461. IC 6-2.1-3-33, Effective July 1, 2002. Provides that county onsite waste management districts are exempt from the gross income tax.

SB 481. IC 9-13-2-187.5; IC 9-20-5-4, Effective March 27, 2002. Provides the definition of "trip" for purposes of special weight permits for the movement of vehicles with a total gross weight greater than 80,000 pounds and less than 134,000 pounds to be a 24 hour period. It also changes the designation of certain heavy-duty highways.

HB 1001. IC 9-24-6-12, Effective March 26, 2002. Provides that a hazardous material endorsement for a commercial drivers' license cannot be issued to individuals if they have been convicted of certain crimes.

HB 1195. IC 6-2.5-6-1; IC 6-3-1-11; IC 36-7-26-23; and IC 36-7-26-24, Effective January 1, 2002 and April 1, 2002 (Retroactive). Reinstates reporting periods and payment thresholds for the sales tax that were mistakenly changed during the last legislative session. Updates the Indiana Code to coincide with the Internal Revenue Code's definition of adjusted gross income as in effect on January 1, 2002. Provides that the maximum sales tax increment financing distribution to the South Bend community revitalization enhancement district will be \$1,000,000 per year, instead of \$1,000,000 over the life of the district. Expands the usage of funds for the South Bend community revitalization enhancement district.

**CAGIT**

IC 6-3.5-1.1-2, -2.8, -2.9, and -3.6, Effective March 28, 2002. Provides that Daviess, Elkhart, and Marshall counties may adopt an additional CAGIT rate to pay for jail and other criminal justice facilities. The additional rate can be imposed at 0.15%, 0.20%, or 0.25%. Provides that Union County may adopt an additional 0.25% CAGIT rate to pay for courthouse improvements.

IC 6-3.5-1.1-9.5, Effective July 1, 2002. Requires a county that desires to reduce its CAGIT balance from six months to three months must adopt an ordinance after January 1 and before April 1. Provides that the special distribution is a one-time distribution.

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\* To see the complete synopsis of the 2002 Regular Session and 2002 Special Session, see our Web site at: [www.in.gov/dor/publications/legal/summary.html](http://www.in.gov/dor/publications/legal/summary.html)

IC 6-3.5-1.1-21, Effective July 1, 2002. Requires the Department to notify by July 2 of each year all counties that have adopted CAGIT of the balance in the county's adjusted gross income tax account, and the six month or three month balance that is required to be maintained.

IC 6-3.5-1.1-21.1, Effective July 1, 2002. Provides for the Department to make a distribution to the counties if recommended by the budget agency of any excess balance in a county's account. The distribution will be made in January of the following year after a county adopts an ordinance to reduce its balance.

#### **COIT**

IC 6-3.5-6-17.2, Effective July 1, 2002. Provides that the Department will notify each COIT adopting county by July 2 of each year, the county's special account balance for the end of the preceding calendar year, and the county's required three month or six month balance, whichever applies.

IC 6-3.5-6-17.3, Effective July 1, 2002. Provides that if the Department, upon recommendation from the budget agency, determines that an excess balance exists in a county's account, the Department may make a supplemental distribution.

#### **CEDIT**

IC 6-3.5-7-5, Effective March 28, 2002. Provides that the combined CAGIT and CEDIT rates in Daviess, Marshall, Elkhart, and Union counties cannot exceed 1.5%.

IC 6-3.5-7-10.5, Effective July 1, 2002. By July 2 of each year, the Department shall notify each county of the balance in the county's CEDIT account and the required six month balance at the end of the preceding year.

IC 6-3.5-7-17.3, Effective July 1, 2002. Provides that if the Department, upon recommendation from the budget agency, determines that an excess balance exists in a county's account, the Department may make a supplemental distribution.

IC 6-3.5-7-24, Effective March 28, 2002. Allows Knox County to impose CEDIT at a rate of 0.25% to pay for a county jail.

#### **DEPARTMENT ADMINISTRATION**

IC 6-8.1-3-7.1, Effective July 1, 2002. Requires the Department to enter into an agreement with the county auditor of any unit that has adopted an innkeeper's tax, a food and beverage tax, or an admissions tax, to furnish annually the name and amount of money collected for each business subject to the respective tax.

#### **OTHER LOCAL TAXES**

IC 6-9-7-7, Effective July 1, 2002. Fifty per cent (50%) of the Tippecanoe county innkeeper's tax is deposited in a special account with 75% of the funds going to the Department of Natural Resources for development of projects in state parks on the Wabash River in Tippecanoe County. The other 25% goes to the community development corporation.

#### **LOCAL GOVERNMENT**

IC 36-7-13-10.7, Effective March 28, 2002. Permits the city of Marion to add a business to its CRED district that had significant job losses during 2001. Creates a new formula for determining incremental sales and income tax financing for the business added to the district.

IC 36-7-26-1, -23, and -24, Effective April 1, 2002. Provides that the city of South Bend can receive \$1,000,000 per year in sales tax increment financing. Prior law only permitted \$1,000,000 over the life of the district. Also, expands the uses of funds for the CRED district in South Bend.

IC 36-7-31.3-4, Effective July 1, 2002. Provides that the food and beverage tax generated from a Professional Sports Development District in Allen County is not to be returned to the district.

IC 36-7-31.3-8, Effective July 1, 2002. Expands the type of facilities that can be in a professional sports development district and qualify for funding.

**HB 1001ss Provisions Affecting the Department of Revenue – 2002 Special Session**

SECTION 5. IC 4-30-18-2 **JULY 1, 2002.** Eliminates the prohibition against taxing lottery winnings for the adjusted gross income tax.

**RIVERBOAT GAMING**

SECTION 23. IC 4-33-12-6 **JULY 1, 2002.** Provides that excess riverboat admissions tax will be paid to the property tax replacement fund after base year distributions.

SECTION 24. IC 4-33-13-1 **JULY 1, 2002.** Increases the riverboat gaming tax from 20% of adjusted gross receipts to 22.5% for boats that do not opt for flexible scheduling.

SECTION 25. IC 4-33-13-1.5 **JULY 1, 2002.** If the riverboat institutes flexible scheduling the tax is 15% of the first \$25,000,000 of adjusted gross receipts received during the fiscal year, 20% if receipts are between \$25,000,000 and \$50,000,000, 25% if the receipts are between \$50,000,000 and \$75,000,000, 30% if the receipts are between \$75,000,000 and \$150,000,000, and 35% if the receipts are greater than \$150,000,000. The rate schedule does not begin until the flexible scheduling actually starts.

SECTION 13. IC 4-33-13-5 **JULY 1, 2002.** Establishes a revenue sharing account that will constitute the first \$33,000,000 received from the gaming tax. Revenue is to be distributed to cities, town, and counties that do not have a boat based on population. Provides that the increased gaming tax revenue will be deposited in the property tax replacement fund instead of the build Indiana fund.

**UTILITY RECEIPTS TAX**

SECTION 47. IC 6-2.3 **JANUARY 1, 2003.** The utility receipts tax is imposed at the rate of 1.4% of the taxable gross receipts of a utility. Gross receipts are defined as the value received for the retail sale of utility services. Pass through entities are subject to the utility receipts tax at the entity level. The services include: electrical energy, natural gas, water, steam, sewage, and telecommunications.

**SALES TAX**

SECTION 49. IC 6-2.5-2-2 **DECEMBER 1, 2002.** Establishes the sales tax break points for sales of less than \$1.09 and increases the sales tax from 5% to 6%.

SECTION 61. IC 6-2.5-6-8 **DECEMBER 1, 2002.** Changes the break point for the income exclusion ratio from \$.10 to \$.09.

SECTION 62. IC 6-2.5-6-10 **DECEMBER 1, 2002.** Reduces the collection allowance from 1% to .83% for the retailer.

**ADJUSTED GROSS INCOME TAX**

SECTION 67. IC 6-3-1-3.5 **JANUARY 1, 2002 (RETROACTIVE).** Defines adjusted gross income for domestic life insurance companies to be the same as federal taxable income as defined in Section 801 of the Internal Revenue Code adjusted as follows; add Section 170 deductions and add back state and local income taxes. Subtract exempt income that is exempt under statutes of the United States and income included in taxable income under Section 78 of the Internal Revenue Code.

Other insurance companies that are organized under Indiana law use the definition contained in Section 832 of the Internal Revenue Code with the same adjustments that are listed above.

SECTION 70. IC 6-3-2-1 **JANUARY 1, 2003.** Increases the corporate adjusted gross income tax from 3.4% to 8.5%.

SECTION 78. IC 6-3-2-14 **JULY 1, 2002.** Provides that the first \$1,200 of prize money received from a winning lottery ticket is exempt from tax. The excess over \$1,200 is subject to tax. (W-2G)

SECTION 82. IC 6-3-4-8.2 **JULY 1, 2002.** Requires that riverboats withhold adjusted gross income tax on slot machine winnings that exceed \$1,200, or winnings valued at \$1,500 or more from a keno game. The withholding is required on the entire amount of winnings. Requires the riverboat to report and remit the amount withheld daily to the Department.

Provides that withholding shall be deducted from a winning lottery ticket if the value of the winnings exceeds \$1,200. The amount withheld will be the tax on the excess over \$1,200.



**TAX CREDITS**

SECTION 90. IC 6-3.1-4-6 **JULY 1, 2002.** Extends the research expense credit through December 31, 2004.

SECTION 116. IC 6-3.1-21-10 **JULY 1, 2002.** Provides that the earned income tax credit expires on December 31, 2005.

**CIGARETTE TAX**

SECTION 135. IC 6-7-1-12 **JULY 1, 2002.** Increases the cigarette tax to \$.555 per pack for cigarettes weighing less than three pounds per 1,000 cigarettes, and increases the tax to \$.73762 on cigarettes weighing more than three pounds per 1,000.

SECTION 136. IC 6-7-1-17 **JULY 1, 2002.** Decreases the discount that cigarette distributors receive for stamping the cigarettes. The current discount is 4%, and it is decreased to 1.2%. Provides that if a distributor has had a good credit standing with the state for the last five consecutive years, the amount of the bond required remains the same as before the increase in the cigarette tax took effect.

SECTION 137. IC 6-7-1-28.1 **AUGUST 1, 2002.** Changes the cigarette tax distribution: 6.6% goes to the cigarette tax fund, 0.94% goes to the mental health centers fund, 8.4% goes to the pension relief fund, and 83.97% goes to the general fund.

SECTION 138. IC 6-7-2-7 **JULY 1, 2002.** Increases the other tobacco products tax from 15% to 18% of the wholesale price.

SECTION 139. IC 6-7-2-13 **JULY 1, 2002.** Changes the collection allowance for the other tobacco products tax from one percent to .6%.

**REPEALERS AND TRANSITIONAL LANGUAGE**

SECTION 191. **NON-CODE JANUARY 1, 2003.** Repeals the gross income tax, the exemption of lottery winnings from taxation, repeals the credit for gross income tax paid to be applied against the adjusted gross income tax liability. Repeals the supplemental net income tax. Repeals the bank tax, the savings and loan tax, and the production credit association tax. Repeals the credit for property taxes paid on inventory.

SECTION 192. **NON-CODE JULY 1, 2002.** Provides that cigarette stamps paid for before July 1, 2002 and in the possession of a distributor may be used after June 30, 2002 if the full amount of cigarette tax has been paid to the Department.

SECTION 195. **NON-CODE DECEMBER 1, 2002.** Provides transitional language for the imposition of the increased sales tax as it relates to utility billings. Only transactions for which the charges are collected upon original billings dated after December 31, 2002, shall be considered as having occurred after November 30, 2002.

SECTION 196. **NON-CODE JULY 1, 2002.** Provides that the Department shall adopt initial rules and forms by December 1, 2002 for the utility receipts tax. Provides that emergency rule making authority may be used.

Provides transition language for the utility receipts tax for a fiscal year taxpayer. The taxpayer's first taxable year will be from January 1, 2003 until the end of their normal taxable year. The taxpayer will calculate the annual taxable income for the full taxable year, and then prorate the year to the period that occurs after December 31, 2002 until the end of the taxpayer's federal taxable year. (Form URT)

SECTION 197. **NON-CODE JULY 1, 2002.** Requires that fiscal year taxpayers subject to the supplemental net income tax will file a final return based on income tax due for the period beginning with the taxpayer's taxable year starting in 2002 and ending on December 31, 2002. The taxpayer is required to remit any estimated payments that were due to be paid before December 31, 2002.

SECTION 199. **NON-CODE JANUARY 1, 2003.** Provides that fiscal year taxpayers subject to the gross income tax will file a final return based on gross income tax due from the start of the fiscal year through December 31, 2002.

SECTION 200. **NON-CODE JULY 1, 2002.** Provides that corporate fiscal year taxpayers subject to the adjusted gross income tax shall calculate the adjusted gross income tax liability based on the number of days that the income is subject to the 3.4% rate and the number of days that the income is subject to the 8.5% rate.

SECTION 207. **NON-CODE JULY 1, 2002.** Provides that the venture capital tax credit applies to taxable years beginning after December 31, 2003.

**-Interest Rates Drop-**

The Indiana Department of Revenue announces the interest rates for the 2003 calendar year. The rate of 4% (.04) for overpayments/refunds and 6% (.06) for underpayment/delinquent taxes.

The two-rate system was established in 1995 and is based on the average investment yield on state money for the state's previous fiscal year, rounded to the nearest whole number.

Year	Overpayments	Delinquent Payments
1989	10%	10%
1990	10%	10%
1991	10%	10%
1992	8%	8%
1993	7%	7%
1994	7%	7%
1995	4%	6%
1996	5%	7%
1997	5%	7%
1998	5%	7%
1999	5%	7%
2000	5%	7%
2001	6%	8%
2002	6%	8%
2003	4%	6%

### **Indiana Department of Revenue Contact Information**

***To obtain copies of forms, bulletins or other administrative pronouncements:***

\*By Internet, visit our Web site: [www.IN.gov/dor](http://www.IN.gov/dor). (Click on either the "Tax Forms" or "Publications" link.)

\*By FAX, call our TaxFax at (317) 233-2329 (from the handset of a FAX machine).

\*By telephone, call our Forms Order Line at (317) 615-2581.

***For refund information:***

Call our Automated Taxpayer Information System (and press "1" in response to instructions given) from a touch tone telephone: (317) 233-4018 between 8:00 A.M. Monday - 10:00 P.M. Saturday.

***Other taxpayer services:***

To speak with a taxpayer assistant regarding individual income taxes, call our Taxpayer Services Division at (317) 232-2240 (8:15 A.M. - 11:15; 12:30 - 4:30 P.M.). For corporate tax questions, call (317) 615-2662.

Indianapolis Walk-In Assistance Center open 8:00 A.M. - 4:30 P.M.

To obtain a list of the department's Taxpayer Assistance Phone Numbers by specific tax types, go to:

[www.in.gov/dor/assistance/indy.html](http://www.in.gov/dor/assistance/indy.html).

For departmental Post Office box numbers, click here: [www.in.gov/dor/filingdeadlines/pdf/po\\_boxes00.pdf](http://www.in.gov/dor/filingdeadlines/pdf/po_boxes00.pdf).

To obtain a list of the department's District Offices, go to [www.in.gov/dor/assistance/district.html](http://www.in.gov/dor/assistance/district.html).

***Calendar Deadlines:***

View IDOR calendars here: [www.IN.gov/dor/filingdeadlines/](http://www.IN.gov/dor/filingdeadlines/).

***Motor Carrier Services:***

Indiana Department of Revenue, Motor Carrier Services Division, 5252 Decatur Boulevard, Suite R, Indianapolis, IN 46241, (317) 615-7200, [www.IN.gov/dor/mcs](http://www.IN.gov/dor/mcs).

Commercial Drivers License, (317) 615-7335; IRP, (317) 615-7340; Indiana State Police, (317) 615-7373; Oversize/Overweight Vehicle Permitting, (317) 615-7320; Motor Carrier Fuel Tax/IFTA, (317) 615-7345; Operating Authority, (317) 615-7290; Oversize/Overweight Insurance, (317) 615-7349; Superload Permits, (317) 615-7325.

***Other Useful Contact Information:***

State Information Center, (317) 233-0800 (counselors available 8:15 A.M. - 4:45 P.M.).

To have other Indiana State forms Faxed to you, contact the Indiana Small Business Development Center's Indiana Faxback and Bulletin Board System: (800) 726-8000.

To contact the IRS: [www.irs.gov/](http://www.irs.gov/).

To obtain a list of telephone numbers for taxing authorities in other states, go to *Small Business Taxes & Management's* Web page, [www.smbiz.com/sbri009.html](http://www.smbiz.com/sbri009.html).